App. F. IX-4

Previous References 1935. (Legislative)

File No. 46-35
Serial Nos. 89

Later References

PRESERVED

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. one

Part B for August of 36

SUBJECT.

Re Service taxi on the Coimbatore-Mettupalayam Bus service.

M Gyngee
11/8/36.

Rules of Business

6121 P -35

General and Revenue Secretariat | File No. 46 of 193 5 | [App. F. III—2

Serial No.

Re: Service Tax on the Cantonment - City motor bus services.

The Cantonment-city motor buses were, in consideration of their being required to ply on alternate days, allowed a concession at ½ the rate of -- Service Tax. Thus, these buses pay Rs.3-12-0 per seat per quarter against Rs.7-8-0 leviable in regard to other services. This concession is granted to them up to the end of June 1936.

According to the reciprocal arrangements with the Civil & Military Station, the buses plying between the Civil & Military Station and Mysore are eligible to a refund to the extent of the service tax paid by them to the Civil & Military Station. Notification has been issued granting a reduction of Rs.2-8-0 per seat per quarter in respect of bus services plying between the Civil & Military Station and the City.

The question for decision now is what taxes are to be charged in respect of these buses after these reciprocal arrangements come into force. The rebate according to the reciprocal arrangement is in respect of the service tax and therefore

NOTE.—Contn. Sheet.

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cannot apply to a reduction already made in view of the special circumstances. The rate of service tax in the case of these buses is Rs.3-12-0 against Rs.5-0-0 to which other buses are liable.

If half the actual rate is to be continued, these buses will be liable to a service tax of Rs.2-8-0 (half of Rs.5/-) per seat against Rs.3-12-0. In view however of the fact that the rate of Rs.3-12-0 was a special concession and is appreciably lower than the rate of Rs.5/- per seat under the reciprocal arrangement, no further reductions may perhaps be granted. If approved, the District Magistrate will be advised accordingly.

4 APR. 1936 SIB

First member / Home / General Secy

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Please lay out

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Letter issued to DM in accordance with the instructions is submitted for perusal

First member / Home / General Secy 9/4 9/4

9 APR. 1936 296

11 APR. 1936 7424

11/4 11/4

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

General and Revenue Secretariat

No. P.6682/Legis 46-35 -49 Dated, Bangalore, 8th April, 1936.

From

M. VENKATESA IYENGAR, ESQ., M.A.,
General Secretary to the Government of His Highness the Maharaja of Mysore.

To

H. V. RANGAVANI, ESQ., M.A., B.L.,
District Magistrate, Bangalore District,
BANGALORE.

Sir,

With reference to the Government Notification No. P.6529/Legis. dated 30th March 1936 regarding the reciprocal arrangements between Mysore Government and the Civil & Military Station, in the matter of taxes and tolls on motor traffic, I am directed to state that the reduction of Rs.2-8-0 per seat in the rate of service tax referred to in item No. 4 of the Notification in regard to motor buses applies only to buses liable to the full service tax and not to the Cantonment - City motor bus services, in the case of which a special concession of half the rate viz., Rs.3-12-0 per seat per quarter was sanctioned in this office letter No. P.4654/Legis.46-35 dated 17th January 1936 and in Notification No. P.4653/Legis.46-35 dated 17th January 1936. These Cantonment - City bus services therefore continue to be liable to the concession rate of -- Rs.3-12-0 per seat per quarter in accordance with the Notification referred to above.

I have the honour to be,
Sir,
Your most obedient servant,

Sd/- M.Venkatesa Iyengar.

CSG:4.

GENERAL SECRETARY TO GOVERNMENT.

Memo No. P.6683-84/Legis Dated Bangalore, the 8th April 1936.

Copy of the above is forwarded with compliments, to

(1) The Inspector General of Police in Mysore.

(2) The Secretary, Mysore Traffic Board.

By Order,

For General Secretary to Government.